9. There should be a Board of officials to hear appeals from the Commissioner of Income-tax.

This is not necessary. Government is the authority next above the Commissioner and it will be open to assessees to bring up any cases to Government by means of revision petitions.

10. In view of the levy of the Income-tax Octroi duties in Municipalities should be abolished.

This is a matter for consideration and representations through the Municipal Councils concerned.

11. It is not convenient to close the accounts for the official year. Merchants may be permitted to submit their accounts for the calendar year.

Accounts to be submitted for the "previous year" may be either for the previous official year or for the previous calendar year or for the year beginning and ending with Yugadi or for the Marwari year beginning and ending with Dipavali as may be elected by the assessees. This is allowed by the Regulation.

12. The Special Collector has, in some instances refused to give extension of time for submission of returns of income. Extension of time may be given up to end of December.

Extension of time up to the end of November will be given.

13. The forms of return are very complicated and assessees may be permitted to give their total income in a lumpsum without details.

It will be sufficint if information as to income under main heads is given. All reasonable help to prepare accounts will be given by the Income-tax staff.

14. Bad debts should be deducted from profits and tax should be levied only on income actually received.

Bad debts when actually written off the accounts may be deducted from the profits. This is provided for in the rules.

Income accrued, but not actually received, will not be assessed unless it has been credited in the accounts.

15. It is a great hardship that the income of Joint-Stock Companies is taxed at the maximum rate of one anna and that shareholders who are not liable to be taxed at this rate have to obtain refunds. The income of the individual shareholders only should be taxed or if this is not possible at least arrangements may be made to grant refunds on applications sent through the companies concerned.

It is not possibe to give up the system of taxation at the source in such cases as that would result in a considerable amount of income escaping taxation; but endeavours will be made to have the refund procedure simplified as much as possible. There would be no objection to refund applications being entertained if sent through the Companies concerned.

FINANCIAL DEPARTMENT.

Consolidated Allowance to be treated as Pay for Travelling Allowance.

ORDER NO: FL. C.I.-50—S. & A. 23-20, DATED CAMP MYSORE, 17TH OCTOBER 1920.

Government direct that the Consolidated Allowance sanctioned in Government Order No. Fl. 449-98—S. & A. 23-20-1, dated 19th July 1920 may be treated as pay for purposes of calculating travelling allowances. This Order will have effect from 1st July 1920.

M. N. KRISHNA RAO,
Financial Secretary to Government.

To—The Comptroller.
The other Heads of Departments.
The Deputy Commissioners of Districts.
PRESS TABLE.